# Switched Access BSE Workpapers - Message Desk (SMDI)

1	Total Expense Factors	Acct. 221100	Acct. 221210		SOURCE
2		Analog	Digital		
3	Cost of Money	0.0741	0.0967		Transmittal 1570 Appendix A
4	State & Fed Taxes	0.0272	0.0355		Transmittal 1570 Appendix A
5	Depreciation	0.0932	0.0794		Transmittal 1570 Appendix A
6	Repair and Maintenance - Direct	0.0514	0.0801		Transmittal 1570 Appendix A
7	Repair and Maintenance - Fixed	0.0044	0.0030		Transmittal 1570 Appendix A
8					••
9					
10	Administrative Expense Factors (applied to	o all other expen	ses)		
11					
12		Interstate			
13		Switched			
14					
15	Admin Factor	6.85%			Transmittal 1570 Appendix B
16	Other Factor	4.34%			Transmittal 1570 Appendix B
17	Overhead Factor	27.46%			Transmittal 1570 Appendix B
18					
19		Analog	Digital	Total	
20		Invest.	Invest.	Invest.	
21					
22	Message Desk (SMDI)	\$0.00	\$7,499.40	\$7,499.40	Page 1.B.1 (Line 33)
23					_
24		Analog	Digital	Total	
-25		Expenses	Expenses	Expenses	
26					
27	Depreciation	\$0.0000	\$595.2254	\$595.2254	(Line 5) * (Line 22)
28	Cost of Money	\$0.0000	\$725.2772	\$725.2772	(Line 3) * (Line 22)
29	State & Fed Taxes	\$0.0000	\$266.2929	\$266.2929	(Line 4) * (Line 22)
30	Repair and Maintenance - Direct	\$0.0000	\$600.4431	\$600.4431	(Line 6) * (Line 22)
31	Repair and Maintenance - Fixed	\$0.0000	\$22.8102	\$22.8102	(Line 7) * (Line 22)
32	Subtotal of Expenses	\$0.0000	\$2,210.0488	\$2,210.0488	Sum of (Line 27) to (Line 31)
33					
34	Administration	\$0.0000	\$151.4722	\$151.4722	(Line 15) * (Line 32)
35	Other	\$0.0000	\$95.9161	<b>\$</b> 95.9161	(Line 16) * (Line 32)
36	Total Direct Recurring Costs	\$0.0000	\$2,434.6270	\$2,434.6270	Sum of (Line 32) to (Line 35)
37					- (Line 31)
38					
39	Overhead Loadings	\$0.0000	\$629.6057	\$629.6057	((Line 17) * (Line 32)) + (Line 31)
40					
41	Total Direct and Indirect Unit Costs	\$0.0000	\$3,064.2327	\$3,064.2327	(Line 36) + (Line 39)
42					
43					
44	UNIT INVESTMENT				
45					
46	COE Switching	\$0.0000	\$7,499.4000	\$7,499.4000	(Line 22)
47					
48	Total Unit Investment	\$0.0000	\$7,499.4000	\$7,499.4000	(Line 46)

# Switched Access BSE Workpapers - Message Waiting Indicator (Audible)

1	Total Expense Factors	Acct. 221100	Acct. 221210		SOURCE
2		Analog	Digital		
3	Cost of Money	0.0741	0.0967		Transmittal 1570 Appendix A
4	State & Fed Taxes	0.0272	0.0355		Transmittal 1570 Appendix A
5	Depreciation	0.0932	0.0794		Transmittal 1570 Appendix A
6	Repair and Maintenance - Direct	0.0514	0.0801		Transmittal 1570 Appendix A
7	Repair and Maintenance - Fixed	0.0044	0.0030		Transmittal 1570 Appendix A
8					
9					
10	Administrative Expense Factors (applied	to all other expens	ses)		
11					
12		Interstate			
13		Switched			
14					
15	Admin Factor	6.85%			Transmittal 1570 Appendix B
16	Other Factor	4.34%			Transmittal 1570 Appendix B
17	Overhead Factor	27.46%			Transmittal 1570 Appendix B
18					
19		Analog	Digital	Total	
20		Invest.	Invest.	Invest.	
21					
22	Message Waiting Indicator (Audible)	\$0.00	\$0.44	<b>\$</b> 0.44	Page 1.B.1 (Line 34)
23					
24		Analog	Digital	Total	
25		Expenses	Expenses	Expenses	
26					
27	Depreciation	\$0.0000	\$0.0351	\$0.0351	(Line 5) * (Line 22)
	Cart of Money	<b>e</b> n 2000	\$0.0427	<b>\$0.0427</b>	(Line 3) * (Line 22)
28	Cost of Money	\$0.0000	40.0.27	\$0.0427	(Line 3) · (Line 22)
28 29	State & Fed Taxes	\$0.0000	\$0.0157		(Line 4) * (Line 22)
				\$0.0157	
29	State & Fed Taxes	\$0.0000	\$0.0157	\$0.0157 \$0.0354 \$0.0013	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22)
29 30	State & Fed Taxes  Repair and Maintenance - Direct	\$0.0000 \$0.0000	\$0.0157 \$0.0354	\$0.0157 \$0.0354 \$0.0013	(Line 4) * (Line 22) (Line 6) * (Line 22)
29 30 31	State & Fed Taxes  Repair and Maintenance - Direct  Repair and Maintenance - Fixed	\$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013	\$0.0157 \$0.0354 \$0.0013 \$0.1303	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31)
29 30 31 32	State & Fed Taxes  Repair and Maintenance - Direct  Repair and Maintenance - Fixed  Subtotal of Expenses  Administration	\$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32)
29 30 31 32 33	State & Fed Taxes  Repair and Maintenance - Direct  Repair and Maintenance - Fixed  Subtotal of Expenses	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32)
29 30 31 32 33 34 35 36	State & Fed Taxes  Repair and Maintenance - Direct  Repair and Maintenance - Fixed  Subtotal of Expenses  Administration	\$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35)
29 30 31 32 33 34 35 36 37	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32)
29 30 31 32 33 34 35 36	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other Total Direct Recurring Costs	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35) - (Line 31)
29 30 31 32 33 34 35 36 37 38 39	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35)
29 30 31 32 33 34 35 36 37 38	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other Total Direct Recurring Costs	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35) - (Line 31) ((Line 17) * (Line 32)) + (Line 31)
29 30 31 32 33 34 35 36 37 38 39	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other Total Direct Recurring Costs	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35) - (Line 31)
29 30 31 32 33 34 35 36 37 38 39 40	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other Total Direct Recurring Costs  Overhead Loadings	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35) - (Line 31) ((Line 17) * (Line 32)) + (Line 31)
29 30 31 32 33 34 35 36 37 38 39 40 41	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other Total Direct Recurring Costs  Overhead Loadings	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35) - (Line 31) ((Line 17) * (Line 32)) + (Line 31)
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other Total Direct Recurring Costs  Overhead Loadings	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35) - (Line 31) ((Line 17) * (Line 32)) + (Line 31)
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other Total Direct Recurring Costs  Overhead Loadings  Total Direct and Indirect Unit Costs  UNIT INVESTMENT	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435 \$0.0371 \$0.1806	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435 \$0.0371 \$0.1806	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35) - (Line 31) ((Line 17) * (Line 32)) + (Line 31) (Line 36) + (Line 39)
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other Total Direct Recurring Costs  Overhead Loadings  Total Direct and Indirect Unit Costs	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435 \$0.0371 \$0.1806	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35) - (Line 31) ((Line 17) * (Line 32)) + (Line 31)
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other Total Direct Recurring Costs  Overhead Loadings  Total Direct and Indirect Unit Costs  UNIT INVESTMENT  COE Switching	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435 \$0.0371 \$0.1806	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435 \$0.0371 \$0.1806	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31)  (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35) - (Line 31)  ((Line 17) * (Line 32)) + (Line 31)  (Line 36) + (Line 39)
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	State & Fed Taxes Repair and Maintenance - Direct Repair and Maintenance - Fixed Subtotal of Expenses  Administration Other Total Direct Recurring Costs  Overhead Loadings  Total Direct and Indirect Unit Costs  UNIT INVESTMENT	\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435 \$0.0371 \$0.1806	\$0.0157 \$0.0354 \$0.0013 \$0.1303 \$0.0089 \$0.0057 \$0.1435 \$0.0371 \$0.1806	(Line 4) * (Line 22) (Line 6) * (Line 22) (Line 7) * (Line 22) Sum of (Line 27) to (Line 31) (Line 15) * (Line 32) (Line 16) * (Line 32) Sum of (Line 32) to (Line 35) - (Line 31) ((Line 17) * (Line 32)) + (Line 31) (Line 36) + (Line 39)

# Switched Access BSE Workpapers - Message Waiting Indicator (Visual)

1	Total Expense Factors	Acct. 221100	Acct. 221210		SOURCE
2		Analog	Digital		
3	Cost of Money	0.0741	0.0967		Transmittal 1570 Appendix A
4	State & Fed Taxes	0.0272	0.0355		Transmittal 1570 Appendix A
5	Depreciation	0.0932	0.0794		Transmittal 1570 Appendix A
6	Repair and Maintenance - Direct	0.0514	0.0801		Transmittal 1570 Appendix A
7	Repair and Maintenance - Fixed	0.0044	0.0030		Transmittal 1570 Appendix A
8					
9					
10	Administrative Expense Factors (applied	to all other expens	ses)		
11					
12		Interstate			
13		Switched			
14					
15	Admin Factor	6.85%			Transmittal 1570 Appendix B
16	Other Factor	4.34%			Transmittal 1570 Appendix B
17	Overhead Factor	27.46%			Transmittal 1570 Appendix B
18					
19		Analog	Digital	Total	
20		Invest.	Invest.	Invest.	
21					
22	Message Waiting Indicator (Visual)	NA	<b>\$</b> 0.77	\$0.77	Page 1.B.1 (Line 35)
23					
24		Analog	Digital	Total	
25		Expenses	Expenses	Expenses	
26					
27	Depreciation	\$0.0000	\$0.0613	\$0.0613	(Line 5) * (Line 22)
28	Cost of Money	\$0.0000	\$0.0747	\$0.0747	(Line 3) * (Line 22)
29	State & Fed Taxes	\$0.0000	\$0.0274	\$0.0274	(Line 4) * (Line 22)
30	Repair and Maintenance - Direct	\$0.0000	\$0.0618	\$0.0618	(Line 6) * (Line 22)
31	Repair and Maintenance - Fixed	\$0.0000	\$0.0023	\$0.0023	(Line 7) * (Line 22)
32	Subtotal of Expenses	\$0.0000	\$0.2275	\$0.2275	Sum of (Line 27) to (Line 31)
33					
34	Administration	\$0.0000	\$0.0156	\$0.0156	(Line 15) * (Line 32)
35	Other	\$0.0000	\$0.0099	\$0.0099	(Line 16) * (Line 32)
36	Total Direct Recurring Costs	\$0.0000	\$0.2506	\$0.2506	Sum of (Line 32) to (Line 35)
37					- (Line 31)
38					
39	Overhead Loadings	\$0.0000	\$0.0648	\$0.0648	((Line 17) * (Line 32)) + (Line 31)
40					
41	Total Direct and Indirect Unit Costs	\$0.0000	\$0.3154	\$0.3154	(Line 36) + (Line 39)
42					
43					
44	UNIT INVESTMENT				
45					
46	COE Switching	NA	\$0.7720	\$0.7720	(Line 22)
47					
48	Total Unit Investment	NA	\$0.7720	\$0.7720	(Line 46)

ATTACHMENT D

## Administrative Factor Development

Swit Inter   Spec Inter	1	Admin Factors	Category J	Category L		Source
Sales	2					
S		•		-		
Cust Service	4	Sales	0.50%	0.51%		Appendix C pp. 6 and 7
Total Admin   27.88%   24.14%   Appendix C pp. 6 and 7	5	Marketing	1.01%	1.11%		Appendix C pp. 6 and 7
Recounting	6	Cust Service	0.84%	0.24%		Appendix C pp. 6 and 7
Numan Resources	7	Oper Service	0.00%	0.00%		Appendix C pp. 6 and 7
Other Gen Expenses   11.38%   9.34%   Appendix C pp. 6 and 7	8	Accounting	0.99%	0.32%		Appendix C pp. 6 and 7
11   Operating Taxes   3.13%   2.32%   Appendix C pp. 6 and 7     12   Official   0.83%   0.94%   Appendix C pp. 6 and 7     13   Common   8.59%   8.74%   Appendix C pp. 6 and 7     14   Amount Charged Constr   -0.49%   -0.38%   Appendix C pp. 6 and 7     15   Total Admin   27.88%   24.14%   Appendix C pp. 6 and 7     18   Expense Related Admin   38.65%   31.82%   (Line 16) / (1 - Line 16)     19   Factor   Expenses   Expenses   Expenses     22   23   Expenses   Expenses   Expenses     25   Fixed   Variable   Total     26   27   Sales   5.053   3.658   8.711   Appendix C p. 5     28   Marketing   6.425   0   6.425   Appendix C p. 5     29   Cust Service   57   1.208   1.265   Appendix C p. 5     30   Oper Service   983   5.438   6.421   Appendix C p. 5     31   Accounting   2.473   10.888   13.361   Appendix C p. 5     32   Accounting   2.473   10.888   13.361   Appendix C p. 5     33   Other Gen Expenses   40.479   13.559   54.038   Appendix C p. 5     34   Common   47.591   1.619   49.210   Appendix C p. 5     35   36	9	Human Resources	1.10%	1.00%		Appendix C pp. 6 and 7
12 Official	10	Other Gen Expenses	11.38%	9.34%		•• ••
13   Common   8.59%   8.74%   Appendix C pp. 6 and 7	11	Operating Taxes	3.13%	2.32%		• • • • • • • • • • • • • • • • • • • •
Amount Charged Constr	12	Official	0.83%	0.94%		••
Total Admin   27.88%   24.14%   Appendix C pp. 6 and 7	13	Соттол	8.59%	8.74%		
Total Admin   27.88%   24.14%   Appendix C pp. 6 and 7	14	Amount Charged Constr	-0.49%	-0.38%		Appendix C pp. 6 and 7
17	15					
Table   Expense Related Admin   38.65%   31.82%   (Line 16) / (1 - Line 16)	16	Total Admin	27.88%	24.14%		Appendix C pp. 6 and 7
Factor   20   21   22   23	17					
20   21   22   23		Expense Related Admin	38.65%	31.82%		(Line 16) / (1 - Line 16)
21   22   23		Factor				
Interstate   Int						
Interstate   Int		•				
Expenses   Expenses   Expenses   Expenses			•			
Total   Total					Interstate	
26         27       Sales       5,053       3,658       8,711       Appendix C p. 5         28       Marketing       6,425       0       6,425       Appendix C p. 5         29       Cust Service       57       1,208       1,265       Appendix C p. 5         30       Oper Service       983       5,438       6,421       Appendix C p. 5         31       Accounting       2,473       10,888       13,361       Appendix C p. 5         32       Human Resources       4,020       478       4,498       Appendix C p. 5         33       Other Gen Expenses       40,479       13,559       54,038       Appendix C p. 5         34       Common       47,591       1,619       49,210       Appendix C p. 5			Expenses	<del>-</del> .	•	
27         Sales         5,053         3,658         8,711         Appendix C p. 5           28         Marketing         6,425         0         6,425         Appendix C p. 5           29         Cust Service         57         1,208         1,265         Appendix C p. 5           30         Oper Service         983         5,438         6,421         Appendix C p. 5           31         Accounting         2,473         10,888         13,361         Appendix C p. 5           32         Human Resources         4,020         478         4,498         Appendix C p. 5           33         Other Gen Expenses         40,479         13,559         54,038         Appendix C p. 5           34         Common         47,591         1,619         49,210         Appendix C p. 5			Fixed	Variable	Total	
Z8         Marketing         6,425         0         6,425         Appendix C p. 5           29         Cust Service         57         1,208         1,265         Appendix C p. 5           30         Oper Service         983         5,438         6,421         Appendix C p. 5           31         Accounting         2,473         10,888         13,361         Appendix C p. 5           32         Human Resources         4,020         478         4,498         Appendix C p. 5           33         Other Gen Expenses         40,479         13,559         54,038         Appendix C p. 5           34         Common         47,591         1,619         49,210         Appendix C p. 5           35         36	_					
29         Cust Service         57         1,208         1,265         Appendix C p. 5           30         Oper Service         983         5,438         6,421         Appendix C p. 5           31         Accounting         2,473         10,888         13,361         Appendix C p. 5           32         Human Resources         4,020         478         4,498         Appendix C p. 5           33         Other Gen Expenses         40,479         13,559         54,038         Appendix C p. 5           34         Common         47,591         1,619         49,210         Appendix C p. 5           35         36	27	Sales	5,053	3,658	8,711	
30   Oper Service   983   5,438   6,421   Appendix C p. 5     31   Accounting   2,473   10,888   13,361   Appendix C p. 5     32   Human Resources   4,020   478   4,498   Appendix C p. 5     33   Other Gen Expenses   40,479   13,559   54,038   Appendix C p. 5     34   Common   47,591   1,619   49,210   Appendix C p. 5     35   36	28	Marketing	6,425	0	6,425	Appendix C p. 5
31         Accounting         2,473         10,888         13,361         Appendix C p. 5           32         Human Resources         4,020         478         4,498         Appendix C p. 5           33         Other Gen Expenses         40,479         13,559         54,038         Appendix C p. 5           34         Common         47,591         1,619         49,210         Appendix C p. 5           35         36	29		• •	•	•	
32       Human Resources       4,020       478       4,498       Appendix C p. 5         33       Other Gen Expenses       40,479       13,559       54,038       Appendix C p. 5         34       Common       47,591       1,619       49,210       Appendix C p. 5         35       36	30	_	983		•	
33   Other Gen Expenses   40,479   13,559   54,038   Appendix C p. 5				-	-	
34 Common     47,591     1,619     49,210     Appendix C p. 5       35       36		i	4,020	478	•	
35 36	33	Other Gen Expenses	-			
36		Соттоп	47,591	1,619	49,210	Appendix C p. 5
		•				
37						
	37					

#### Administrative Factor Development

38	1	% of Interstate	5			
39		Expenses that				
40	·	are Fixed				
41						
	Sales	58.019	5		(Fixed Line 27) / (Total Line 27)	
43	Marketing	100.009	,		(Fixed Line 28) / (Total Line 28)	
44	Cust Service	4.519	3		(Fixed Line 29) / (Total Line 29)	
45	Oper Service	15.319	<b>;</b>		(Fixed Line 30) / (Total Line 30)	
46	Accounting	18.519	;		(Fixed Line 31) / (Total Line 31)	
47	Human Resources	89.379	,		(Fixed Line 32) / (Total Line 32)	
48	Other Gen Expenses	74.919	<b>;</b>		(Fixed Line 33) / (Total Line 33)	
49	Operating Taxes	09	,		Assumed All Variable	
50	Official	1009	;		Assumed All Fixed	
51	Common	96.719	;		(Fixed Line 34) / (Total Line 34)	
52	Amount Charged Constr	73.609	;		(Sum of (Line 63) to (Line 72)) /	
53					(Sum of (Line 16) - Sum of (Line	14))
54	* Amount Charged Constr	ruction fixed pe	rcentage is assigned	a value equal to		
55	the average of the fixed	percentages fro	m all the other catego	ories.		
56						
57						
58	}	Fixed Portion	of the Admin Factor	s		
59						
60		Category J	Category L			
61		Swit Inter	Spec Inter			
62						
63	Sales	0.299	0.30%		(Line 4) * (Line 42)	
64	Marketing	1.019	6 1.11%		(Line 5) * (Line 43)	
65	Cust Service	0.049	6 0.01%		(Line 6) * (Line 44)	
66	Oper Service	0.009	6 0.00%		(Line 7) * (Line 45)	
67	Accounting	0.189	6 0.06%		(Line 8) * (Line 46)	
68	Human Resources	0.989	6 0.89%		(Line 9) * (Line 47)	
69	Other Gen Expenses	8.529	7.00%		(Line 10) * (Line 48)	
70	Operating Taxes	0.009	0.00%		(Line 11) * (Line 49)	
71	Official	0.839	0.94%		(Line 12) * (Line 50)	
72	Common	8.319	8.45%		(Line 13) * (Line 51)	
73	Amount Charged Constr	-0.369	-0.28%		(Line 14) * (Line 52)	
74						
75	Total Admin	19.819	18.48%		Sum of (Line 63) to (Line 73)	
76	<b>]</b>					
77	1					
78						

### Administrative Factor Development

79	Fraction of Expenses the	t are Fixed		
80				•
81		Category J	Category L	•
82		Swit Inter	Spec Inter	
83	<b>'</b>			
84		71.04%	76.55%	(Line 75) / (Line 16)
85				
86				
87	Final Admin Factors			
88				
89				
90		Category J	Category L	
91		Swit Inter	Spec Inter	
92				
93	Overhead Factor	27.46%	24.36%	(Line 84) * (Line 18)
94	Other Factor	4.34%	3.06%	(Line 11) * (Line 18) / (Line 16)
95	Admin Factor	6.85%	4.40%	(Line 18) - (Line 93) - (Line 94)